

Exhibit A

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 5080, 7503, & __

**ORDER APPROVING STIPULATION REGARDING SECOND AMENDED
SCHEDULE FOR ESTIMATING CLAIMS FILED BY THE UNITED STATES
DEPARTMENT OF THE TREASURY – INTERNAL REVENUE SERVICE**

Upon the *Certification of Counsel* (the “Certification”) and the *Stipulation Regarding Second Amended Schedule for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* (the “Stipulation”)² entered into between the Debtors, the IRS, and the Committee, attached hereto as Exhibit 1, and this Court having jurisdiction to consider the Certification and approval of the Stipulation pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012; and it appearing that sufficient notice of the Stipulation has been given under the circumstances; and after due deliberation and sufficient cause appearing therefor;

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

² Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Stipulation or the Certification, as applicable.

IT IS HEREBY ORDERED THAT:

1. The Stipulation is hereby APPROVED.
2. The failure to specifically include or reference any particular term or provision of the Stipulation in this Order shall not diminish or impair the effectiveness of such term or provision as all terms and provisions of the Stipulation are incorporated fully herein.
3. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Stipulation or the implementation of this Order.

Dated: _____
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge

Exhibit 1

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 5080 & 7503

**STIPULATION REGARDING SECOND AMENDED SCHEDULE FOR
ESTIMATING CLAIMS FILED BY THE UNITED STATES
DEPARTMENT OF THE TREASURY – INTERNAL REVENUE SERVICE**

FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (the “Debtors”), the United States Department of the Treasury – Internal Revenue Service (the “IRS”), and the Official Committee of Unsecured Creditors appointed in these chapter 11 cases (the “Committee” and together with the Debtors and the IRS, the “Parties”), by and through their undersigned counsel, hereby stipulate as follows:

RECITALS

WHEREAS, on December 21, 2023, the Court entered the *Order Establishing a Schedule and Procedures for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 5080] (the “Original Order”); and

WHEREAS, the Original Order set forth certain deadlines with respect to discovery and the Parties’ submissions to the Court in connection with proceedings to estimate claims asserted by the IRS under 11 U.S.C. § 502(c); and

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

WHEREAS, on February 16, 2024, the Court entered the *Order Approving Stipulation Regarding Schedule for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 7503] (the “First Amended Order”).

WHEREAS, the First Amended Order modified the schedule and deadlines set forth in the Original Order in order to accommodate the parties’ ongoing discussions; and

WHEREAS, the First Amended Order further provides that the schedule for estimating claims asserted by the IRS may be further amended by agreement of the Debtors and the IRS or upon further order of this Court; and

WHEREAS, the Parties continue to engage in discussions in an effort to streamline and narrow the issues in dispute and to preserve the resources of the Parties and the Court in advance of the estimation evidentiary hearing that is currently scheduled for May 1, 2024 at 10:00 a.m. (ET); and

WHEREAS, the Parties have met and conferred and have agreed to the modified schedule and deadlines set forth below in order to accommodate their ongoing discussions; and

WHEREAS, the Parties respectfully request that the Court adopt the proposed modifications to the schedule as set forth below.

NOW, THEREFORE, IT IS ACCORDINGLY STIPULATED AND AGREED, by and between the Parties, through their respective counsel, subject to approval by the Court, as follows:

STIPULATION

1. The Parties agree that the deadlines set forth in the First Amended Order are hereby modified in accordance with the following schedule:

EVENT	DEADLINE
Deadline to Complete Depositions	Friday, June 7, 2024
Deadline for Parties to Submit Simultaneous Briefs in Connection with Estimation	Tuesday, June 18, 2024, 4:00pm ET
Deadline for the Parties to Submit Joint Pre-Trial Order	Friday, June 21, 2024, 4:00pm ET
Estimation Evidentiary Hearing	Wednesday, June 26, 2024, 10:00am ET

2. The Estimation Schedule may be further amended by agreement of the Parties or upon further order of this Court.

3. This Stipulation constitutes the entire agreement and understanding between the Parties with respect to the subject matter hereof. The terms of this Stipulation may not be changed, amended, modified, or altered except by written agreement signed by each of the Parties or confirming emails exchanged by counsel to the Parties.

4. The Parties, by and through their undersigned counsel, each represent and warrant that the undersigned is fully authorized and empowered to execute and deliver this Stipulation on behalf of, and to bind, each Party, as applicable, to the terms and conditions of this Stipulation.

5. The Parties have cooperated in the drafting and preparation of this Stipulation. Therefore, in any construction to be made of this Stipulation, the Stipulation shall not be construed for or against any Party on that basis.

6. This Stipulation may be executed in any number of counterparts, and each such counterpart is to be deemed an original for all purposes, but all counterparts shall collectively constitute one agreement. Further, electronic signatures or transmissions of an originally signed document by facsimile or electronic mail shall be as fully binding on the Parties as an original document.

7. The Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to implementation of this Stipulation.

Dated: April 23, 2024
Wilmington, Delaware

LANDIS RATH & COBB LLP

/s/ Matthew R. Pierce

Adam G. Landis (No. 3407)
Kimberly A. Brown (No. 5138)
Matthew R. Pierce (No. 5946)
919 Market Street, Suite 1800
Wilmington, Delaware 19801
Telephone: (302) 467-4400
Facsimile: (302) 467-4450
E-mail: landis@lrclaw.com
brown@lrclaw.com
pierce@lrclaw.com

-and-

SULLIVAN & CROMWELL LLP

Andrew G. Dietderich (admitted *pro hac vice*)
James L. Bromley (admitted *pro hac vice*)
Marc De Leeuw (admitted *pro hac vice*)
Brian D. Glueckstein (admitted *pro hac vice*)
Alexa J. Kranzley (admitted *pro hac vice*)
125 Broad Street
New York, NY 10004
Telephone: (212) 558-4000
Facsimile: (212) 558-3588
E-mail: dietdericha@sullcrom.com
bromleyj@sullcrom.com
deleeuw@
gluecksteinb@sullcrom.com
kranzleya@sullcrom.com

Counsel for the Debtors and Debtors-in-Possession

Dated: April 23, 2024

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Ari D. Kunofsky

ARI D. KUNOFSKY
ELISABETH M. BRUCE
STEPHANIE A. SASARAK
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-598-0969 (t)
202-514-6866 (f)
Ari.D.Kunofsky@usdoj.gov
Elisabeth.M.Bruce@usdoj.gov
Stephanie.S.Sasarak@usdoj.gov

Counsel for the United States of America

Dated: April 23, 2024
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR LLP

/s/ Robert F. Poppiti

Matthew B. Lunn (No. 4119)
Robert F. Poppiti, Jr. (No. 5052)
1000 North King Street
Wilmington, DE 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253
E-mail: mlunn@ycst.com
rpoppetti@ycst.com

-and-

PAUL HASTINGS LLP

Kristopher M. Hansen*
Kenneth Pasquale*
Gabriel E. Sasson*
John F. Iaffaldano*
200 Park Avenue
New York, NY 10166
Telephone: (212) 318-6000
Facsimile: (212) 319-4090
E-mail: krishansen@paulhastings.com
kenpasquale@paulhastings.com
gabesasson@paulhastings.com
jackiaffaldano@paulhastings.com

* *Admitted pro hac vice*

*Counsel to the Official Committee of Unsecured
Creditors*